

**COMMUNITY SELF RELIANCE CENTRE (CSRC)  
SINDHUPALCHOWK, NEPAL**

**Auditor's Report  
&  
Annual Accounts  
2078/079**

**Submitted By  
J.B Rajbhandary & DiBins  
Chartered Accountants**

**Bhadra 2079**

# J. B. Rajbhandary & DiBins

CHARTERED ACCOUNTANTS

2nd Floor, (North Wing), Sherpa Mall, Durbar Marg  
Kathmandu, Nepal, P.O. Box : 23725,  
Tel : (01) 4247177 (01) 4244971  
E-mail : info@jbrdibins.com.np  
Web : www.jbrdibins.com.np

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY SELF RELIANCE CENTRE

### Report on the Audit of Financial Statements

#### Opinion

We have audited the financial statements of **COMMUNITY SELF RELIANCE CENTRE** (hereinafter referred to as "**CSRC**") which comprise of Statement of Financial Position as at 32<sup>nd</sup> Ashad 2079 (16<sup>th</sup> July 2022), Statement of Grant Receipt and Expenditure, Statement of Cash Flows, Statement of Changes in Reserves for the year then ended and Notes to Accounts.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **CSRC** as at 32<sup>nd</sup> Ashad 2079 (16<sup>th</sup> July 2022), its financial performance, its cash flows and status of reserve for the year then ended on that date in accordance with Generally Accepted Accounting Principles.

#### Basis for Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statements section of our audit report. We are independent of **CSRC** in accordance with ICAN's Handbook of Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with ICAN's Handbook of Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with generally accepted accounting principles and for such internal control as management determines is necessary to enable the preparation of the Financial Statements that are free from material misstatements, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing **CSRC**'s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate **CSRC** or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing **CSRC**'s financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

